

Public Local Laws of Carroll County (1965 Edition, being Article 7 of the Code of Public Local Laws of Maryland), title "Carroll County," subtitle "Motor Vehicles," to follow immediately after Section 310 thereof, and to read as follows:

310A.

(a) *It is unlawful in Carroll County as provided in this section to cause or permit an unlicensed junk motor vehicle or parts thereof to be left on private or public property, in open view of persons on a nearby highway, road or street. Failure to remove such a vehicle or parts thereof within ten days after a written notice of removal sent to the owner of record by any authorized police officer is a misdemeanor, punishable upon conviction by a fine of twenty-five dollars for each day after the ten days during which the motor vehicle is not moved from the property.*

(b) *In addition to the criminal penalty provided by this section, the motor vehicle may be impounded and sold under the provisions of Section 310 of this subtitle.*

(c) *This section does not apply or refer to vehicles in a regularly operated and duly licensed gasoline service station, garage, or motor vehicle junkyard or "graveyard."*

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1966.*

Approved May 6, 1966.

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CHAPTER 696

(House Bill 964)

AN ACT to repeal and re-enact, with amendments, Section 161 of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes," subtitle "Inheritance Tax," in order to permit prepayment of inheritance taxes by or on behalf of all persons (except takers by exercise of a general power of appointment), whether born or unborn, having concurrent or future interests; to allow certain credits for taxes previously paid; and to provide for the taxation of invasions of corpus and of vested remainders and the apportionment of the tax by the Orphans' Courts in certain cases.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 161 of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes," subtitle "Inheritance Tax," be and it is hereby repealed and re-enacted, with amendments, to read as follows:*

161.

(a) *Whenever a life estate, or interest for a term of years, or other interest less than an absolute interest, shall be valued by the orphans' court, or other court having jurisdiction, as provided in*